

**IN THE UNITED STATES COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO.: _____
v.	:	DATE FILED: _____
GREGORY HILL	:	VIOLATION:
	:	26 U.S.C. § 7202 (failure to pay payroll
	:	taxes – 1 count)

I N F O R M A T I O N

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material to this information:

1. Defendant GREGORY HILL was the owner of Builders, Inc., located at 4 Raymond Drive, Havertown, Pennsylvania, 19083.
2. The Internal Revenue Code and regulations require employers to withhold from employees' paychecks and to pay to the IRS certain payroll taxes, including Federal Income Tax Withholding ("FITW") and the Federal Insurance Contributions Act ("FICA") taxes as follows:
 - a. Employers are required to withhold FITW on the wages of employees and pay the money withheld to the IRS;
 - b. FICA contributions are to be made up of four components: the employee's and employer's equal shares of 6.2% for Social Security and 1.45% for Medicare taxes. An employer is also required to withhold the employee's share and contribute it together with the equal employer's share, a total of 15.30% of wages, to the IRS;

c. Employers are required to file a quarterly combined FITW and FICA tax return on an Employer's Quarterly Tax Return, IRS Form 941;

d. Employers are required to issue to each employee and file with the IRS an IRS Form W-2 reporting all wages paid, and all FITW and FICA taxes withheld.

2. From in or about January 1999 through in or about December 2001, in the Eastern District of Pennsylvania, defendant

GREGORY HILL,

being a person required under Title 26, United States Code, to collect, truthfully account for, and pay over taxes imposed by Title 26, United States Code quarterly for the year ending 2001, willfully failed to collect and truthfully account for FITW and FICA taxes from the total taxable wages of employees of Builder's, Inc., 4 Raymond Drive, Havertown, Pennsylvania, 19083, or its successors, which were due and owing to the United States of America, including the taxes due on unreported cash wages for the tax years ending 1999, 2000 and 2001.

In violation of Title 26, United States Code, Section 7202.

PATRICK L. MEEHAN
United States Attorney